

**Internal Revenue Service**

Department of the Treasury  
Washington, DC 20224

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Person To Contact:

, ID No.

Telephone Number:

In Re:

Refer Reply To:

CC:INTL:B02 – PLR-165273-03

Date:

November 24, 2003

Legend

Taxpayer =

Software =

Dear :

The purpose of this letter is to inform you that private letter ruling 200229030, issued to you on April 17, 2002, is hereby revoked as of September 5, 2003. In addition, this letter limits the revocation's retroactive effect pursuant to section 7805(b) of the Internal Revenue Code.

Section 7805(b) provides that the Secretary of the Treasury may prescribe the extent, if any, to which any ruling or regulation relating to the internal revenue laws may be applied without retroactive effect.

Section 12.04 of Rev. Proc. 2003-1, 2003-1 I.R.B.1, provides, in part, that if a letter ruling is revoked, the revocation applies to all years open under the statute unless the Service uses its discretionary authority under section 7805(b) to limit the revocation's retroactive effect.

Pursuant to the authority contained in section 7805(b), the revocation of private letter ruling 200229030 is limited so that the revocation applies only to Software acquired by Taxpayer after September 5, 2003, the date that taxpayer was notified of our decision to revoke.

In accordance with the Power of Attorney on file with this office, a copy of this letter is being sent to the taxpayer.

Sincerely,

Valerie Mark Lippe  
Senior Technical Reviewer, Branch 2  
Office of the Associate Chief Counsel  
(International)

cc: